

ARIZONA DEPARTMENT OF EDUCATION

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STATE OF ARIZONA

SCHOOL FINANCE MEMORANDUM 09-033

TO: Superintendents, Business Managers, Administrators, and SAIS Technology Coordinators

FROM: Vicki Salazar, Associate Superintendent of Business and Finance

DATE: December 16, 2008

SUBJECT: Publication of FY 2009 School Finance Procedures Manual

The School Finance Procedures Manual, published by the Arizona Department of Education under the cooperative efforts of School Finance, Audit, and the Legislative Guidelines Units, is now available for use on the ADE Website from <http://www.ade.az.gov/Guidelines/SchoolFinance/>. For your convenience, the manual has also been included as an attachment to this memo.

The purpose of this manual is to provide guidance to all district and charter schools throughout the State of Arizona on the rules and regulations they must follow in reporting information to the School Finance Unit of the Arizona Department of Education (ADE). The scope is to cover information and processes relevant to reporting data to the School Finance Unit as it impacts a school's receipt of state funding. References to statutes are provided frequently but all who submit information should endeavor to become knowledgeable of the laws that districts and charters are bound to observe. As legislative or system changes occur, this document will be updated accordingly. For fiscal years prior to 2009, these procedures were previously published in the Instructions for Required Reports (IRR). The procedures published in this manual are in effect for the entire fiscal year of 2009 (July 1, 2008 – June 30, 2009).

The version number on the cover page will help public schools identify the revision of the published document. (E.g. Version 09.01.95)

- The first set of numbers indicates the effective fiscal year for the published procedures.
- The second set of numbers indicates the public release version. Any change to the document that could affect the interpretation or clarification of procedures and guidelines as it relates to an audit will increment the release version number. Such changes will also be highlighted in the document. ADE will try to limit the number of release revisions as much as possible.
- The last set of numbers indicates the internal changes version. There may be some other minor changes to the document throughout the fiscal year.

Any questions relating to this memo may be directed to Teddy Dumlao via email at Teddy.Dumlao@azed.gov.